

UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

* * *

DIANE L. RHODES-LYONS,

Plaintiff,

v.

UNITED STATES OF AMERICA; et al.,

Defendants.

2:11-cv-1906-LRH-CWH

ORDER

Before the court is plaintiff Diane L. Rhodes-Lyons (“Rhodes-Lyons”) motion on notice of error which the court construes as a motion for reconsideration. Doc. #19.¹

I. Facts and Procedural History

On February 7, 2012, Rhodes-Lyon filed a complaint against the United States challenging a levy on her wages, salary, and other income designed to satisfy undisputed back taxes. Doc. #7. In response, the United States filed a motion to dismiss (Doc. #8) which was granted in-part and denied in-part by the court (Doc. #17). Thereafter, Rhodes-Lyon filed the present motion for reconsideration of the court’s order. Doc. #19.

II. Discussion

A motion for reconsideration is an “extraordinary remedy, to be used sparingly in the interests of

¹ Refers to the court’s docket entry number.

1 finality and conservation of judicial resources.” *Kona Enters., Inc. v. Estate of Bishop*, 229 F.3d 887,
2 890 (9th Cir. 2000). Rule 59(e) provides that a district court may reconsider a prior order where the
3 court is presented with newly discovered evidence, an intervening change of controlling law, manifest
4 injustice, or where the prior order was clearly erroneous. FED. R. CIV. P. 59(e); *see also United States*
5 *v. Cuddy*, 147 F.3d 1111, 1114 (9th Cir. 1998); *School Dist. No. 1J, Multnomah County v. AcandS,*
6 *Inc.*, 5 F.3d 1255, 1263 (9th Cir. 1993).

7 The court has reviewed the documents and pleadings on file in this matter and finds that
8 reconsideration of the court’s prior order is not warranted. In her motion, Rhodes-Lyons simply states the
9 court’s order was in error without identifying any legal or factual basis for her claim. Further, Rhodes-
10 Lyons cites to several federal tax statutes that have no bearing on the present action. As such, Rhodes-
11 Lyons has failed to identify any actual error in the court’s prior order. Accordingly, the court shall deny
12 her motion for relief.

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14 IT IS THEREFORE ORDERED that plaintiff’s motion for notice of error (Doc. #19) is
15 DENIED.

16 IT IS SO ORDERED.

17 DATED this 16th day of October, 2012.



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20 LARRY R. HICKS
UNITED STATES DISTRICT JUDGE
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